

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MARYLAND**

MILTON TILLMAN,	)	
	)	
<b>Petitioner</b>	)	
	)	
v.	)	<b>Civil Action No. 1:13-cv-02413</b>
	)	
UNITED STATES OF AMERICA,	)	
	)	
<b>Respondent.</b>	)	
	)	
PROVIDENT BANK, SUNTRUST BANK	)	
	)	
Interested Parties	)	

**DECLARATION**

I, Carla Johnson, declare:

1. I am a duly commissioned Revenue Agent employed in the Small Business/Self-Employed Division South Atlantic Compliance Area of the Internal Revenue Service at 31 Hopkins Plaza, Room 1000, Baltimore, Maryland 21201.
2. In my capacity as a Revenue Agent, I am conducting an investigation into the tax liability of taxpayer/petitioner Milton Tillman for the calendar years ended 12/31/2006, 12/31/2007, 12/31/2008, 12/31/2009 and 12/31/2010 because he did not file tax returns for those years and those years were selected for examination following the conclusion of the taxpayer/petitioner's criminal case.
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on July 29, 2013, an administrative summons, Internal Revenue Service Form 6638, to the Third Party record keeper, Provident Bank, to give testimony and to produce for examination books, papers, records, or other data as described in

said summons. The summons is attached to this declaration as Exhibit A.

4. In accordance with Section 7603 of Title 26, U.S.C., on July 29, 2013, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on Provident Bank, by certified and registered mail to the last known address of Provident Bank as evidenced in the certificate of service on page two of the summons.

5. On July 29, 2013, I served the notice of the summons described in paragraph (3) above as required by Section 7609(a) of Title 26, U.S.C., on Milton Tillman, by regular mail to last known address of the petitioner, as evidenced in the certificates of service of notice on second page side of the summons.

6. Provident Bank has not yet complied with the internal Revenue Service summons.

7. Also in furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on July 29, 2013, an administrative summons, Internal Revenue Service Form 6638, to the Third Party record keeper, SunTrust Bank, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to this declaration as Exhibit B.

8. In accordance with Section 7603 of Title 26, U.S.C., on July 29, 2013, I served an attested copy of the Internal Revenue Service summons described in Paragraph (7) above on SunTrust Bank, by certified and registered mail to the last known address of SunTrust Bank as evidenced in the certificate of service on page two of the summons.

9. On July 29, 2013, I served the notice of the summons of the summons described in paragraph (7) above as required by Section 7609(a) of Title 26, U.S.C., on Milton Tillman, by regular mail to last known address of the petitioner, as evidenced in the certificates of service of notice on second page side of the summons.

10. SunTrust Bank complied with the Internal Revenue Service summons on August 22, 2013 and documentation received has remained unopened in the possession of Revenue Agent Carla Johnson.

11. The books, papers, records, or other data sought by the summons are not, to my knowledge, already in the possession of the Internal Revenue Service. Any prior tax determination would have been completed as part of a grand jury indictment and any documents used in that determination would not be accessible for use in my civil investigation.

12. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken:

- a. Initial Contact was made with the taxpayer/petitioner on April 11, 2013 via Letter 4841 to the taxpayer /petitioner's current address per Federal Bureau of Prisons. Publication 1 and Notice 609 were included with this letter and Publication 1 stated that contact with a third-party record keeper may be necessary should the taxpayer be unable to provide information requested.
- b. Also on April 11, 2013 an Information Document Request (Form 4564) was submitted to the taxpayer/petitioner requesting bank statements for December 2005 through January 2011. The requested documents were due on May 6, 2013.
- c. Contact via the phone was held on May 6, 2013. At that time the taxpayer/petitioner stated that he tried to prepare his taxes but he could not get them done because he was incarcerated. The taxpayer/petitioner informed the Revenue Agent that he had an attorney handling his tax matters and provide the


agent with the attorney's name, Kent Ravenell at Murphy and Murphy Associates. The taxpayer/petitioner was informed that the agent cannot contact his lawyer for information relating to his taxes and unfiled tax returns for 2007, 2008, 2009 and 2010 without a validate Form 2848. The taxpayer/petitioner stated that he would have his lawyer get in touch with the Revenue Agent to provide requested information.

d. By the date of issuance of the administrative summons, the bank statements requested for calendar years ended 12/31/2006, 12/31/2007, 12/31/2008, 12/31/2009 and 12/31/2010 had not been provided by the taxpayer/petitioner or lawyer.

13. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to properly investigate the federal tax liability of Milton Tillman for the calendar years ended 12/31/2006, 12/31/2007, 12/31/2008, 12/31/2009 and 12/31/2010.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 9th day of September, 2013.

  
CARLA JOHNSON, REVENUE AGENT